AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BRIGHTON, COLORADO, AMENDING ORDINANCE NO. 1764 AND CHAPTER 3, ARTICLE 28, SECTION 3-28-15, PARAGRAPH (d) OF THE BRIGHTON MUNICIPAL CODE PERTAINING TO FOOD (SALES) TAX REBATE PROVISIONS, TO BE EFFECTIVE APRIL 1, 2016; AND SETTING FORTH OTHER DETAILS RELATED THERETO.

**ORDINANCE NO.: 2227** 

## **INTRODUCED BY: Wallin**

**WHEREAS**, the City of Brighton is a Colorado Home Rule municipality duly organized and existing pursuant to and in accordance with the laws of the State of Colorado; and

WHEREAS, pursuant to Section 10.2 of the City of Brighton Charter, approved by the citizens of Brighton at a special election June 27, 2000, the City Council may, by ordinance, provide a system for the assessment, levy, and collection of all City taxes no inconsistent with the Charter; and

**WHEREAS**, the collection, administration and enforcement of sales tax falls within the authority of the City Council to promulgate by ordinance; and

**WHEREAS**, it is necessary to amend Articles 3-28 of the Brighton Municipal Code to accommodate the City administering its own food sales tax rebate.

## NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRIGHTON, COLORADO, AS FOLLOWS:

The following amendments shall be effective beginning April 1, 2016 and shall remain in effect until amended by action of the City Council.

Section 1. Section 3-28-15(d)(2)(a) of the Brighton Municipal Code is hereby amended to read as follows:

Beginning in fiscal year 2001, and continuing each fiscal year thereafter, all or a portion of the food tax revenue collected in the previous year may be redistributed from the General Fund and credited to the City of Brighton Food Tax Rebate Account. Thereafter, in the sole discretion of the City Council, all or a portion of such food tax revenue may be returned to the eligible tax-paying residents of the City in the form of a food tax rebate, and if returned to the eligible taxpaying residents, appropriated for direct costs of processing the food sales tax rebates to include, without limitation supplies, postage, and bank fees, payable during the calendar year following the calendar year in which such food tax revenues are collected and credited to the food tax rebate account; provided that, in any given year, sufficient food tax revenue has first been properly collected and credited to the food tax rebate account and is, therefore, available for rebate at the discretion of the City Council.

INTRODUCED, PASSED ON FIRST READING AND ORDERED PUBLISHED this 1st day of March, 2016.

CITY OF BRIGHTON, COLORADO

Richard N. McLean, Mayor

ATTEST:

Natalie Hoel, City Clerk

APPROVED AS TO FORM:

Margaret R. Brubaker, City Attorney

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INTRODUCED, PASSED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY this 15<sup>th</sup> day of March, 2016.

CITY OF BRIGHTON, COLORADO

Richard N. McLean, Mayor

ATTEST:

Natalie Hoel, City Clerk

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